

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re:

CONTEMPORARY MANAGEMENT SERVICES, LLC,  
REFINED DENTAL LABORATORY LLC,  
DALE D. GOLDSCHLAG, D.D.S., P.C.,  
TOTAL DENTAL IMPLANT SOLUTIONS LLC, and  
CDIC HOLDINGS LLC,

Chapter 11  
Case Nos.  
23-22459 (SHL)  
23-22460  
23-22461  
23-22462  
23-22464  
(Joint Administration  
Requested)

Debtors.

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**DECLARATION OF KARL KNECHTEL IN  
SUPPORT OF THE APPLICATION FOR AN ORDER AUTHORIZING THE  
EMPLOYMENT OF RK CONSULTANTS LLC AS ACCOUNTANTS TO THE  
DEBTORS AND DEBTORS IN POSSESSION**

KARL KNECHTEL, pursuant to 28 U.S.C. §1746, certifies as follows:

1. I am a Certified Public Accountant, licensed under the laws of the State of New York and I am a member of RKC LLC d/b/a RK Consultants LLC ("**RK**"). RK is a boutique financial advisory service firm with an office in New York, New York. The facts set forth in this Declaration are personally known to me and, if called as a witness, I could and would testify thereto.

2. This Declaration is submitted in support of the application (the "**Application**")<sup>1</sup> of the above captioned debtors and debtors in possession (the "**Debtors**"), for entry of an order authorizing and approving the employment and retention of RK as accountants to the Debtors.

3. RK possesses extensive knowledge and expertise in the areas of bankruptcy, financial and business management matters relevant to the chapter 11 cases. RK is a distressed company financial service firm which uses independent professional consultants with specialties

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<sup>1</sup> Capitalized terms used but not defined herein shall have the meaning ascribed to them in the Application.

in areas ranging from financing to manufacturing, distribution, marketing and general management. These professionals are seasoned professionals with significant experience in the field of restructuring and providing financial and operational guidance to companies in distressed situations.

4. Prior to creating RK, I spent over twenty (20) years working as a CPA for major national accounting firms, where I was heavily involved in advising distressed companies, creditors to distressed companies and chapter 11 and 7 trustees of bankruptcy estates.

5. This Affidavit is also submitted as the statement required pursuant to sections 327(a) and 328(a) of title 11 of the United States Code (the “**Bankruptcy Code**”), Rules 2014(a) and 2016(b) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

6. In accordance with Bankruptcy Rule 2014(a), RK has performed an examination to determine whether it has any connection to the Debtors, the Debtors’ creditors, any other parties in interest, their respective attorneys and accountants, honorable Judge Lane, members of his staff, the United States Trustee, and members of his office (each a “**Potential Party in Interest**” and collectively, the “**Potential Parties in Interest**”). RK reviewed the schedules in the Debtors’ cases to determine whether RK had any connection to any Potential Party in interest. Our review has indicated that RK does not represent, and has not previously represented, any Potential Parties in Interest.

7. To the best of my knowledge, after due inquiry, RK does not hold or represent an interest adverse to the Debtors’ estates.

8. RK is a “disinterested person” as that term is defined in 11 U.S.C. § 101(14): (a) is not a creditor, an equity security holder, or an insider of the Debtors; (b) is not and was not, within 2 years before the date of the filing of the petition, a director, officer, or employee of the Debtors;

and (c) does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason.

9. To the extent that I discover any facts bearing on the matters described herein during the period of RK's retention, I will supplement the information contained in this Declaration.

10. The Debtors selected RK to be its financial advisor on May 23, 2023.

11. The services RK will render to the Debtors will include:

- a. Identify and facilitate the Debtors' restructuring options, assisting the Debtors in exploring strategic alternatives and assisting the Debtors in navigating a bankruptcy process, as needed, including preparation of documentation attendant to a bankruptcy filing;
- b. Assist the Debtors in the preparation of short and long-term projections (balance sheet, profit and loss, and cashflows);
- c. Assist the Debtors in the preparation of financial-related disclosures required by the Bankruptcy Court, including any amendments to the Debtors' Schedules of Assets and Liabilities, Statements of Financial Affairs, monthly operating reports, etc.;
- d. Institute procedures to ensure the safekeeping and security of the Debtors' assets;
- e. Assist the Debtors in resolving vendor issues;
- f. Assist the Debtors with information and analyses requested by parties in interest and/or required pursuant to its cash collateral arrangements;
- g. Assist the Debtors in the preparation of financial statements;
- h. Preparation of financial statements and other reports as may be required by the Court or under the United States Trustee Guidelines;
- i. Administer the accounting and financial advisory services;
- j. Assist the Debtors in daily administrative and operational duties;
- k. Prepare and validate updated and rolling 13-week cash flow projections, including analyzing historical cash disbursements and receipts and results of operation to

determine the reasonableness of projected cash flows and short-term cash needs;  
and

1. Render such other general services consulting or other such assistance as the Debtors or their counsel may deem necessary.

12. RK is willing to serve as the Debtors' accountants and to receive compensation on an hourly basis, subject to the approval of the Court and in compliance with 11 U.S.C. § 330, Bankruptcy Rules, the Local Bankruptcy Rules for the Southern District of New York, the United States Trustee's Guidelines for Fees and Disbursements, and any such other procedures as may be fixed by order of this Court for professional services rendered by RK. The current hourly rates charged for these services is (a) myself at \$400 per hour, (b) Brian Ryniker at \$450 per hour (c) Brian Jordan at the rate of \$325 per hour and (d) other associates utilized during the case at rates ranging between \$100 and \$350 per hour. Travel time will be billed at fifty percent (50%) of the applicable hourly rate.

13. Neither I, nor RK, nor any associate thereof has received or been promised any compensation for services rendered or to be rendered in any capacity in connection with this case, other than as permitted by the Bankruptcy Code, the Bankruptcy Rules and the Local Bankruptcy Rules for the Southern District of New York.

14. On May 25, 2023, in connection with RK's retention in these Chapter 11 cases, RK received a \$50,000 retainer paid by Dale D. Goldschlag. A Lar Dan declaration is annexed hereto as Exhibit C of the Application. Prior to this retainer for services to be rendered in these Chapter 11 cases, RK received a \$25,000 retainer on May 1, 2023 for pre-petition services, which was exhausted prior to receiving the additional retainer on May 25, 2023.

15. No agreement or understanding exists between RK and any other person for a division of compensation paid or to be paid for services rendered in this case and no such division shall be made.

I declare under penalty of perjury that the foregoing is true and correct.

/s/ Karl Knechtel

Karl Knechtel, Member  
RK Consultants LLC